EXHIBIT 28



SGR ENERGY, INC. - Full Company View

Summary

Order Reference: 0011102-0200 | Report as of: 10-23-2020 | using Currency as USD

SGR ENERGY, INC.

Tradestyle(s): -

ACTIVE

SINGLE LOCATION

Address:

3707 Cypress Creek Pkwy, Suite 500,

Houston, TX, 77068, UNITED STATES

Phone:

(832) 286-1524

D-U-N-S:

02-914-9107

In Portfolio:

No

Delinquency Score

enriquency sc

Age of Business

Employees

1

4 (in the last month)

Failure Score

7

(No change since last month)

9 years

2011 Year Started

22

Company Profile

D-U-N-S

02-914-9107

Legal Form

Corporation (US)

History Record

Clear

Date Incorporated

02-05-2016

State of Incorporation

Texas

Ownership

Not publicly traded

Mailing Address

United States

Telephone

(832) 286-1524

Present Control Succeeded

2011

Employees

22

Age (Year Started)

9 years (2011)

Named Principal

Thomas San Miguel, PRESIDENT

Line of Business

Whol petroleum products

Risk Assessment

Overall Business Risk

Maximum Credit Recommendation

US\$ 6,500 MODERATE-HIGH The recommended limit is based on a high probability of severe Dun & Bradstreet Thinks... delinquency or business failure. Guarantee Advised. • Overall assessment of this organization over the next 12 months: SIGNIFICANT FINANCIAL STRESS AND PAYMENT BEHAVIOR CONCERNS • Based on the predicted risk of business discontinuation: HIGHER-THAN-AVERAGE-RISK-OF-FINANCIAL-STRESS-DISCONTINUED-OPERATIONS-OR-**BUSINESS-INACTIVITY** • Based on the predicted risk of severely delinquent payments: VERY HIGH POTENTIAL FOR SEVERELY DELINQUENT PAYMENTS **D&B Viability Rating** Portfolio Comparison Score Company's risk level is: HIGH 9 Probability that a company will go out of business, High Risk (9) Low Risk (1) become dormant/inactive, or file for bankruptcy/insolvency within the next 12 months: 23.00 % Past 12 Months Failure Score Formerly Financial Stress Score Low Risk (100) High Risk (1) Company's risk level is: HIGH Probability of failure over the next 12 months: 4.70 % **Delinquency Score** Formerly Commercial Credit Score Past 12 Months Low Risk (100) High Risk (1) Company's risk level is: HIGH Probability of delinquency over the next 12 months: 32.12 % Past 24 Months **PAYDEX** ® 64 Low Risk (100) High Risk (0) Days Beyond Terms: 19 **D&B Rating**

Previous Rating

Current Rating as of 04-13-2020

Employee Size

1R: 10 employees and

Risk Indicator

3 : Moderate Risk

Employee Size

1R: 10 employees and over

Risk Indicator

4 : Higher than Average Risk

Legal Events

Events	Occurrences	Last Filed
Bankruptcies	0	-
Judgements	0	-
Liens	0	-
Suits	0	-
UCC	22	09-25-2020

Trade Payments

Highest Past Due

US\$ 3,000,000

Highest Now Owing US\$ 3,000,000

Total Trade Experiences

35

Largest High Credit

US\$ 3,000,000

Average High Credit

US\$ 221,331

Ownership

This company is a Single Location

Financial Overview

This company does not have a Financial Summary.

Country/Regional Insight

United States



Risk Category

LOW MODERATE HIGH

Low Risk High Risk

The short-term economic outlook is heavily clouded by the low probability of approval for much-needed fiscal stimulus, given the ongoing political impasse.

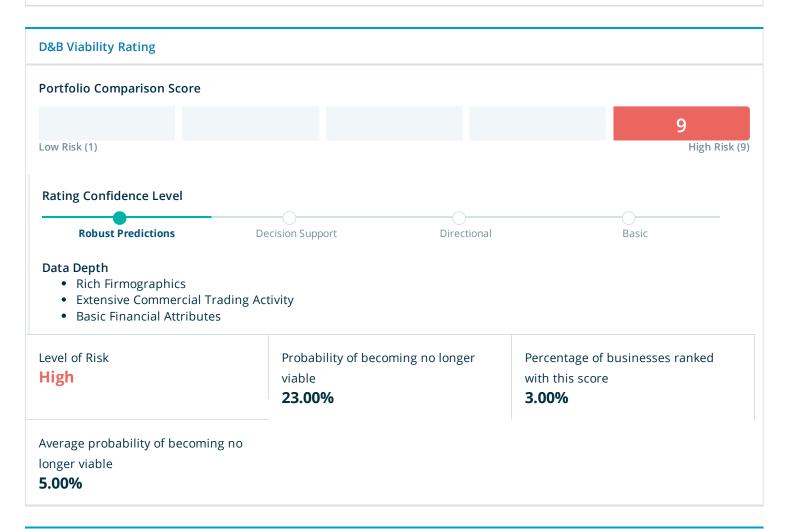
Risk Assessment

Overall Business Risk LOW LOW-MODERATE MODERATE MODERATE MODERATE-HIGH HIGH The recommended limit is based.

Dun & Bradstreet Thinks...

- Overall assessment of this organization over the next 12 months:
 SIGNIFICANT FINANCIAL STRESS AND PAYMENT BEHAVIOR CONCERNS
- Based on the predicted risk of business discontinuation: HIGHER-THAN-AVERAGE-RISK-OF-FINANCIAL-STRESS-DISCONTINUED-OPERATIONS-OR-BUSINESS-INACTIVITY
- Based on the predicted risk of severely delinquent payments: VERY HIGH POTENTIAL FOR SEVERELY DELINQUENT PAYMENTS

The recommended limit is based on a high probability of severe delinquency or business failure. Guarantee Advised.



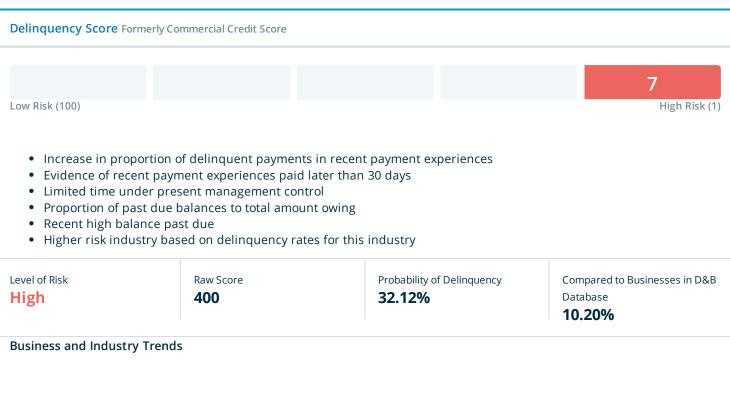
Failure Score Formerly Financial Stress Score

Low Risk (100)

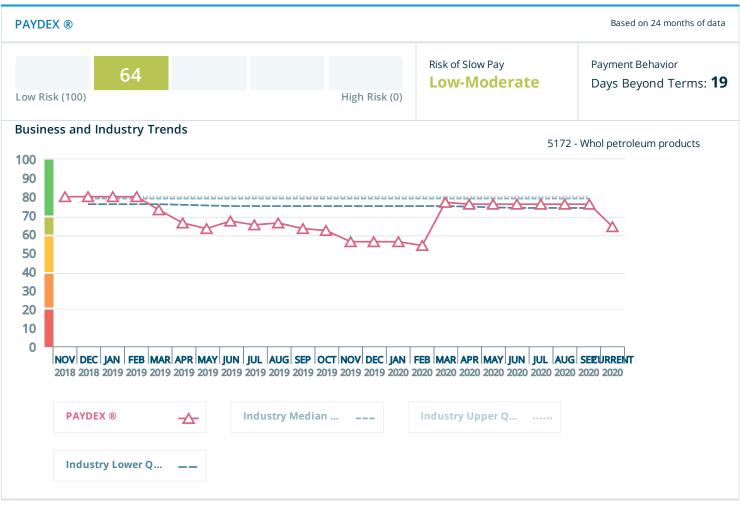
High Risk (1)

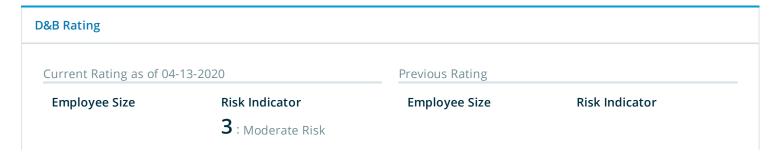
- Low proportion of satisfactory payment experiences to total payment experiences
- High number of enquiries to D&B over last 12 months
- Low Paydex Score
- Limited time under present management control
- · High proportion of past due balances to total amount owing
- High proportion of slow payment experiences to total number of payment experiences











Trade Payments

Trade Payments Summary (Based on 24 months of data)

Overall Payment Behavior

72%

19

Days Beyond Terms

Highest Now Owing: US\$ 3,000,000

Total Trade Experiences:

% of Trade Within Terms

Largest High Credit: US\$ 3,000,000

Average High Credit: US\$ 221,331

Highest Past Due

US\$ 3,000,000

Total Unfavorable Comments:

Largest High Credit: US\$ 0

Total Placed in Collections:

Largest High Credit: US\$ 0

Trade Payments By Credit Extended (Based on 12 months of data)

Range of Credit Extended (US\$)	Number of Payment Experiences	Total Value	% Within Terms
100,000 & over	8	US\$ 6,200,000	48
50,000 - 99,999	1	US\$ 55,000	100
15,000 - 49,999	4	US\$ 115,000	83
5,000 - 14,999	6	US\$ 37,500	73
1,000 - 4,999	4	US\$ 10,000	37
Less than 1,000	6	US\$ 1,100	100

Trade Payments	By Ind	dustry (Base	ed on 24	months	of data)
----------------	--------	--------------	----------	--------	----------

Industry Category	Numb Payme Experi	ent	Largest High Credit (US\$)	% Within Terms (Expand to View)	1 - 30 Days Late (%)	31 - 60 Days Late (%)	61 - 90 Days Late (%)	91 + Days Late (%)
 15 - Building Construction - General Contractors and Operative Builders 		1	2,500					
1531 - Operative builders		1	2,500	50	0	50	0	0

Industry Category	Number of Payment Experiences	Largest High Credit (US\$)	% Within Terms (Expand to View)	1 - 30 Days Late (%)	31 - 60 Days Late (%)	61 - 90 Days Late (%)	91 + Days Late (%)
 27 - Printing, Publishing and Allied Industries 	1	5,000					
2741 - Misc publishing	1	5,000	100	0	0	0	0
 28 - Chemicals and Allied Products 	4	900,000					
2819 - Mfg inorganic chemcls	1	100,000	50	50	0	0	0
2869 - Mfg organic chemicals	2	5,000	83	17	0	0	0
2899 - Mfg chemicals	1	900,000	100	0	0	0	0
40 - Railroad Transportation	1	40,000					
4011 - Railroad	1	40,000	50	0	50	0	0
47 - Transportation Services	1	1,000,000					
4731 - Arrange cargo transpt	1	1,000,000	100	0	0	0	0
▼ 48 - Communications	1	50					
4813 - Telephone communictns	1	50	100	0	0	0	0
 49 - Electric, Gas and Sanitary Services 	2	500,000					
4925 - Gas production/distrb	1	500,000	100	0	0	0	0
4941 - Water supply	1	50	100	0	0	0	0
 50 - Wholesale Trade - Durable Goods 	3	100,000					
5014 - Whol tires/tubes	1	35,000	100	0	0	0	0
5084 - Whol industrial equip	1	100,000	0	0	0	0	100
5085 - Whol industrial suppl	1	50	100	0	0	0	0
 55 - Automotive Dealers and Gasoline Service Stations 	1	750					
5531 - Ret auto supplies	1	750	100	0	0	0	0
 62 - Security and Commodity Brokers Dealers Exchanges and Services 	1	3,000,000					
6282 - Investment advice	1	3,000,000	0	100	0	0	0
▼ 63 - Insurance Carriers	1	100,000					
6351 - Surety insurance	1	100,000	0	0	0	100	0
 64 - Insurance Agents, Brokers and Service 	1	100					
6411 - Insurance agent	1	100	100	0	0	0	0
▼ 65 - Real Estate	1	7,500					
6512 - Nonresident bldng opr	1	7,500	100	0	0	0	0
▼ 72 - Personal Services	1	7,500					
7299 - Misc personal svcs	1	7,500	0	0	0	100	0
▼ 73 - Business Services	2	500,000					

Industry Category	Number of Payment Experiences	Largest High Credit (US\$)	% Within Terms (Expand to View)	1 - 30 Days Late (%)	31 - 60 Days Late (%)	61 - 90 Days Late (%)	91 + Days Late (%)
7359 - Misc equipment rental	1	500,000	100	0	0	0	0
7389 - Misc business service	1	15,000	100	0	0	0	0
 75 - Automotive Repair, Services and Parking 	2	5,000					
7513 - Truck rental/leasing	2	5,000	33	17	33	0	17
 87 - Engineering Accounting Research Management and Related Services 	2	7,500					
8721 - Accounting services	1	2,500	50	0	50	0	0
8743 - Public relations	1	7,500	100	0	0	0	0
 93 - Public Finance Taxation and Monetary Policy 	1	100					
9311 - Public finance	1	100	100	0	0	0	0
 99 - Nonclassifiable Establishments 	2	55,000					
9999 - Nonclassified	2	55,000	100	0	0	0	0

Trade Lines

Date of Experience	▼ Payment Status	Selling Terms	High Credit (US\$)	Now Owes (US\$)	Past Due (US\$)	Months Since Last Sale
10/20	Pays Slow 30-120+	-	2,500	2,500	2,500	Between 2 and 3 Months
09/20	Pays Promptly	-	25,000	25,000	0	1
09/20	Pays Promptly	N30	50	0	0	Between 6 and 12 Months
09/20	Pays Prompt to Slow 45+	-	40,000	15,000	15,000	Between 2 and 3 Months
09/20	Pays Prompt to Slow 60+	-	5,000	500	500	1
09/20	Pays Prompt to Slow 60+	-	2,500	2,500	1,000	1
09/20	Pays Prompt to Slow 60+	-	2,500	0	0	Between 2 and 3 Months
09/20	Pays Promptly	-	15,000	10,000	0	1
09/20	Pays Slow 120+	-	100,000	100,000	100,000	1
09/20	-	Cash account	1,000	-	-	1
09/20	-	Cash account	250	0	0	1
09/20	Pays Slow 30+	-	3,000,000	3,000,000	3,000,000	-
08/20	Pays Slow 60+	-	100,000	0	0	Between 6 and 12 Months
07/20	-	Cash account	50	-	-	Between 6 and 12 Months

Date of Experience	▼ Payment Status	Selling Terms	High Credit (US\$)	Now Owes (US\$)	Past Due (US\$)	Months Since Last Sale
04/20	Pays Promptly	N7	1,000,000	0	0	1
04/20	Pays Promptly	N30	500,000	0	0	1
04/20	Pays Promptly	Special Agreemnt	55,000	0	0	1
04/20	Pays Promptly	N30	35,000	0	0	Between 4 and 5 Months
04/20	Pays Promptly	Lease Agreemnt	7,500	0	0	1
04/20	Pays Promptly	N30	7,500	0	0	Between 6 and 12 Months
04/20	Pays Promptly	N15	5,000	0	0	1
04/20	Pays Promptly	N30	750	0	0	1
04/20	Pays Promptly	PROX	50	50	0	1
04/20	Pays Prompt to Slow	-	100,000	100,000	55,000	1
04/20	Pays Prompt to Slow 15+	N30	2,500	0	0	1
04/20	Pays Slow 90+	N30	7,500	500	500	1
04/20	-	Cash in advance	-	-	-	1
03/20	Pays Promptly	N30	900,000	0	0	Between 2 and 3 Months
03/20	Pays Promptly	N10	500,000	500,000	0	Between 4 and 5 Months
03/20	Pays Promptly	N30	5,000	2,500	0	1
03/20	Pays Promptly	N30	100	0	0	1
02/20	-	Cash account	250	-	-	Between 6 and 12 Months
07/19	Pays Promptly	-	100	-	-	1
10/18	-	Cash account	100	-	-	1
09/18	Pays Promptly	-	50	0	0	Between 6 and 12 Months

Legal Events

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

Judgements	Liens	Suits	UCC Filings
O	O	O	22
Latest Filing: -	Latest Filing: -	Latest Filing: -	Latest Filing: 09-25-2020

Events UCC Filing - Termination 09-25-2020 Filing Date Filing Number 2000498594 **Received Date** 09-28-2020 **Original Filing Date** 09-12-2019 **Original Filing Number** 190034775187 **Secured Party** SLATE ADVANCE, LAKEWOOD, CA **Debtors** SANMIGUEL, THOMAS **Debtors** and OTHERS Filing Office SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX **UCC Filing** - Termination Filing Date 09-17-2020 Filing Number 2000487166 **Received Date** 09-18-2020 **Original Filing Date** 10-31-2019 **Original Filing Number** 190041414933 **Secured Party** C T CORPORATION SYSTEM, AS REPRESENTATIVE, GLENDALE, CA **Debtors** SGR ENERGY INC **Debtors** and OTHERS **Filing Office** SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX **UCC Filing** - Original 10-31-2019 Filing Date Filing Number 190041414933 **Received Date** 11-05-2019 Collateral All Assets and proceeds - All Accounts receivable and proceeds - All Inventory and proceeds - All Account(s) and proceeds - and OTHERS **Secured Party** C T CORPORATION SYSTEM, AS REPRESENTATIVE, GLENDALE, CA **Debtors SGR ENERGY INC Debtors** and OTHERS Filing Office SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX

UCC Filing - Original

Filing Date	09-12-2019
Filing Number	190034775187
Received Date	09-17-2019
Collateral	All Assets and proceeds - All Accounts receivable and proceeds - All Inventory and proceeds - All Account(s) and proceeds - and OTHERS

Cogurad Darty	SLATE ADVANCE, LAKEWOOD, CA
Secured Party	
Debtors	SANMIGUEL, THOMAS
Debtors	and OTHERS
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	07-24-2019
Filing Number	190028029122
Received Date	07-30-2019
Collateral	Negotiable instruments including proceeds and products - Inventory including proceeds and products - Account(s) including proceeds and products - Assets including proceeds and products - and OTHERS
Secured Party	CORPORATION SERVICE COMPANY, AS REPRESENTATIVE, SPRINGFIELD, IL
Debtors	SGR ENERGY
Debtors	and OTHERS
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	05-15-2019
Filing Number	190017871458
Received Date	05-21-2019
Collateral	Inventory and proceeds - Account(s) and proceeds - Equipment and proceeds - Machinery and proceeds - and OTHERS
Secured Party	CORPORATION SERVICE COMPANY, AS REPRESENTATIVE, SPRINGFIELD, IL
Debtors	SGR ENERGY, INC.
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Amendment	
Filing Date	03-19-2019
Filing Number	1900096509
Received Date	04-02-2019
Collateral	Equipment - Vehicles
Original Filing Date	11-30-2018
Original Filing Number	180041985652
Secured Party	AMUR EQUIPMENT FINANCE, INC., GRAND ISLAND, NE
Debtors	SGR ENERGY, INC.
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	11-30-2018
Filing Number	180041985652
Received Date	12-04-2018
Collateral	Accounts receivable and proceeds - Inventory and proceeds - Account(s) and
	proceeds - Vehicles and proceeds

Secured Party	AMUR EQUIPMENT FINANCE, INC., GRAND ISLAND, NE
Debtors	SGR ENERGY, INC.
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	10-07-2015
Filing Number	150032467513
Received Date	10-13-2015
Collateral	Inventory and proceeds - Farm products/crops and proceeds - Oil, gas and minerals and proceeds
Secured Party	VMF SPECIAL PURPOSE VEHICLE FOR THE ACCOUNT OF THE U1 SEGREGATED PORTFOLIO, NEW YORK, NY
Debtors	SGR ENERGY, LLC
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	10-07-2015
Filing Number	150032467492
Received Date	10-13-2015
Collateral	Inventory and proceeds - Farm products/crops and proceeds - Oil, gas and minerals and proceeds
Secured Party	VMF SPECIAL PURPOSE VEHICLE FOR THE ACCOUNT OF THE Q1 SEGREGATED PORTFOLIO, NEW YORK, NY
Debtors	SGR ENERGY, LLC
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	10-07-2015
Filing Number	150032467250
Received Date	10-13-2015
Collateral	Inventory and proceeds - Farm products/crops and proceeds - Oil, gas and minerals and proceeds
Secured Party	VMF SPECIAL PURPOSE VEHICLE FOR THE ACCOUNT OF THE C1 SEGREGATED PORTFOLIO, NEW YORK, NY
Debtors	SGR ENERGY, LLC
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	10-07-2015
Filing Number	150032467018
Received Date	10-13-2015
Collateral	Inventory and proceeds - Farm products/crops and proceeds - Oil, gas and minerals and proceeds
Secured Party	CARLYLE GLOBAL MARKET STRATEGIES COMMODITIES FUNDING 2015-1, LTD., NEW YORK, NY
Debtors	SGR ENERGY, LLC

Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX
UCC Filing - Original	
Filing Date	10-07-2015
Filing Number	150032466865
Received Date	10-13-2015
Collateral	Inventory and proceeds - Farm products/crops and proceeds - Oil, gas and minerals and proceeds
Secured Party	CARLYLE GLOBAL MARKET STRATEGIES COMMODITIES FUNDING 2014-1, LTD., NEW YORK, NY
Debtors	SGR ENERGY, LLC
Filing Office	SECRETARY OF STATE/UCC DIVISION, AUSTIN, TX

The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this report was printed. This information may not be reproduced in whole or in part by any means of reproduction

There may be additional UCC Filings in D&B's file on this company available by contacting 1-800-234-3867.

Special Events

04-13-2020

A Rating change has occurred on this company.

Company Profile

Ownership

Not publicly traded

Company Overview		
D-U-N-S 02-914-9107	Mailing Address United States	Employees 22
Legal Form Corporation (US)	Telephone (832) 286-1524	Age (Year Started) 9 years (2011)
History Record Clear	Present Control Succeeded 2011	Named Principal Thomas San Miguel, PRESIDENT
Date Incorporated 02-05-2016		Line of Business Whol petroleum products
State of Incorporation Texas		

Business Registration

Corporate and business registrations reported by the secretary of state or other official source as of: 10-21-2020 This data is for informational purposes only, certification can only be obtained through the Office of the Secretary of State.

Registered Name	SGR ENERGY, INC.
Corporation Type	Corporation (US)
Business Commenced On	2011
State of Incorporation	TEXAS
Date Incorporated	02-05-2016
Registration ID	0802397325
Registration Status	IN EXISTENCE
Filing Date	02-05-2016
Where Filed	SECRETARY OF STATE

Registered Agent

Name	THOMAS SAN MIGUEL
Address	3707 CYPRESS CREEK PKWY. ;SUITE 500, HOUSTON, TX, 770680000

Registered Principal

Name	THOMAS SAN MIGUEL
Title	President
Address	1018 BENTWATER DRIVE, MONTGOMERY, TX, 773560000
Name	THOMAS SAN MIGUEL
Title	Chief Executive Officer
Address	1018 BENTWATER DRIVE, MONTGOMERY, TX, 773560000
Name	THOMAS SAN MIGUEL
Title	Director
Address	1018 BENTWATER DRIVE, MONTGOMERY, TX, 773560000

Principals

Officers

THOMAS SAN MIGUEL, MNG MBR-CEO

Directors

DIRECTOR(S): THE OFFICER(S)

Company Events

The following information was reported on: 03-18-2020

The Texas Secretary of State's business registrations file showed that SGR Energy, Inc. was registered as a Corporation on February 5, 2016, under file registration number 0802397325.

Business started 2011.

This business was registered as a Limited Liability Company in the State of Texas on November 28, 2011 but converted to a Corporation registered in the State of Texas on February 5, 2016.

Although this company operates as a Limited Liability Company, the members have elected to use officer titles to denote areas of responsibility.

THOMAS SAN MIGUEL. 2011- present active here.

Business address has changed from 10655 Six Pines Dr Ste 210, The Woodlands, TX, 77380 to 14405 Walters Rd Ste 1018, Houston, TX, 77014.

Business address has changed from 14405 Walters Rd Ste 1018, Houston, TX, 77014 to 3707 Cypress Creek Pkwy Ste 500, Houston, TX, 77068.

Business address has changed from 3707 Cypress Creek Pkwy, Houston, TX, 77068 to 3707 Cypress Creek Pkwy Ste 500, Houston, TX, 77068.

Business address has changed from 3707 Cypress Creek Pkwy Ste 500, Houston, TX, 77068 to 3707 Cypress Creek Pkwy, Houston, TX, 77068.

Business Activities And Employees

The following information was reported on: 03-18-2020

Business Information

Description	Wholesales petroleum or petroleum products (100%). Terms are Net 30 days. Sells to retailers.
Employees	22 which includes officer(s).
Financing Status	Unsecured
Tenure	Rents
Facilities	Rents Leases 4,000 sq. ft. on five floor of 5 story brick building.

SIC/NAICS Information

SIC Codes	SIC Description	Percentage of Business
5172	Whol petroleum products	-
51720000	Petroleum products, nec	-

NAICS Codes	NAICS Description
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)

Activity Summary		
Borrower(Dir/Guar)	No	
Administrative Debt	No	
Contractor	No	
Grantee	No	
Party excluded from federal program(s)	No	
Possible candidate for socio-ec	nomic program consideration	
Small Business	Yes (2020)	

Financials

D&B currently has no financial information on file for this company

This information may not be reproduced in whole or in part by any means of reproduction.

©Dun & Bradstreet, Inc. 2020. All rights reserved